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Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Mission in Sierra Leone

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Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the Secretary-General's report on the financing of the United Nations Mission in Sierra Leone (UNAMSIL) (A/62/756) concerning the final disposition of the assets of the Mission.

2. The Mission was established by the Security Council in its resolution 1270 (1999) for an initial period of six months. Its mandate was subsequently extended through successive Security Council resolutions, the last of which was resolution 1610 (2005) until 31 December 2005. Upon completion of the Mission's mandate, the Council decided in its resolution 1620 (2005) to establish a follow-on special political mission, the United Nations Integrated Office in Sierra Leone (UNIOSIL), which remains active. The Advisory Committee was informed that the final closure of UNAMSIL accounts is planned to take place in 2009, at which time the final performance report will be prepared and submitted for the consideration of Assembly.

3. The Advisory Committee recalls that the major part of the liquidation activity occurred during the period 2005/06, when assets with a total inventory value of $61,622,700 were disposed of by 30 June 2006. Details of this activity were provided in the Secretary-General's progress report dated 22 March 2007 (A/61/819). As indicated in the Secretary-General's latest report (A/62/756), the liquidation process was completed by 31 December 2007. The entirety of the Mission's assets, with a total inventory value of $61,909,000, have been disposed of in accordance with the provisions of United Nations financial regulation 5.14, grouped as follows:

(a) Assets with a total inventory value of $37,722,700 (60.9 per cent of the total value of assets) meet the requirements of peacekeeping operations or United

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Nations activities funded from assessed contributions. Of this group, assets with a total inventory value of $21,447,700 have been transferred to UNIOSIL and action on their disposition, including any further donation to the Government of Sierra Leone, will be taken upon completion of the mandate of UNIOSIL. The remaining assets of this group have been transferred to other United Nations missions and the United Nations Logistics Base at Brindisi, Italy;

(b) Assets with an inventory value of $8,333,600 (13.5 per cent of the total value of assets) and a corresponding residual value of $3,035,800 have been donated to the Government of Sierra Leone;

(c) Assets with an inventory value of $12,688,500 (20.5 per cent of the total value of assets) and a corresponding residual value of $4,559,600 have been sold to United Nations agencies, international organizations and non-governmental organizations, as well as to private companies and individuals on the basis of competitive bidding. The amount of $2,334,800, representing the proceeds of the sale, has been credited as miscellaneous income to the Special Account for UNAMSIL;

(d) Assets with an inventory value of $3,164,200 (5.1 per cent of the total value of assets) and a corresponding residual value of $1,273,200 have been written off because of their poor condition resulting from normal wear and tear or damage caused by natural elements or obsolescence; because it is uneconomical to repair them; or because they have been lost or stolen.

4. **The Advisory Committee recommends that the General Assembly take note of the report of the Secretary-General on the final disposition of the assets of UNAMSIL.**